

SENATE BILL 3430
By Jackson

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to severance taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1704(d), is amended by deleting the subsection in its entirety and by substituting instead the following language:

(d) Upon request in writing, returns and tax information may be disclosed to duly authorized officials of a unit of local government of this state for the purpose of ascertaining whether proper local taxes are being paid. For purposes of ascertaining whether proper local severance taxes are being paid pursuant to chapter 7, part 2 of this title, "authorized officials of a unit of local government" means the county mayor or a member of the county governing body.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.